## AMENDMENTS TO THE CLAIMS

This listing of claims will replace all prior versions and listings of claims in the application.

## Listing of Claims:

Claims 1-7 (Canceled)

Claim 8 (Currently amended): A lapping station for magnetic tape comprising:

a first lapping unit that laps a first set of magnetic tape strands; and

a second lapping unit that simultaneously laps a second set of magnetic tape strands, wherein each of the first and second lapping units include at least one lapping film that moves in a direction opposite motion of the first and second sets of magnetic tape strands respectively, and wherein the first and second sets of magnetic tape strands cut from a wide roll of magnetic tape;

a first wiping unit that wipes the first set of magnetic tape strands; and
a second wiping unit that simultaneously wipes the second set of magnetic tape strands,
wherein each of the first and second wiping units includes a plurality of apertures and a vacuum
in fluid communication with the apertures to respectively draw the magnetic tape strands in the
respective sets of magnetic tape strands against a wiping material.

Claim 9 (Original): The lapping station of claim 8, wherein the first lapping unit adjustably engages the first set of magnetic tape strands, and wherein the second lapping unit adjustably engages the second set of magnetic tape strands.

Claim 10 (Canceled).

Claim 11 (Previously Presented): A lapping station for magnetic tape comprising: a first lapping unit that laps a first set of magnetic tape strands;

- a second lapping unit that simultaneously laps a second set of magnetic tape strands;
- a first wiping unit that wipes the first set of magnetic tape strands; and
- a second wiping unit that simultaneously wipes the second set of magnetic tape strands, wherein each wiping unit includes a vacuum in fluid communication with a number of apertures to respectively draw the magnetic tape strands in the respective set of magnetic tape strands against a wiping material.

Claim 12 (Original): The lapping station of claim 11, wherein the wiping material of each wiping unit moves over the apertures in a direction opposite the magnetic tape strands.

Claim 13 (Currently amended): The lapping station of claim 1110, wherein the first lapping unit adjustably engages the first set of magnetic tape strands, wherein the first wiping unit adjustably engages the first set of magnetic tape strands, wherein the second lapping unit adjustably engages the second set of magnetic tape strands, and wherein the second set of wiping units adjustably engages the second set of magnetic tape strands.

Claim 14 (Currently amended): The lapping station of claim 1110, further comprising:

a first number of lapping units that lap the first set of magnetic tape strands; and
a second number of lapping units that simultaneously lap the second set of magnetic tape
strands.

Claim 15 (Previously Presented): The lapping station of claim 14, wherein at least one of the first number of lapping units lap top sides of the first set of magnetic tape strands and at least one of the first number of lapping units lap bottom sides of the first set of magnetic tape strands, and wherein at least one of the second number of lapping units lap bottom sides of the second set of magnetic tape strands and at least one of the second number of lapping units lap bottom sides of the second set of magnetic tape strands.

Claim 16 (Previously Presented): The lapping station of claim 14, further comprising: a first number of wiping units that wipe the first set of magnetic tape strands; and

a second number of wiping units that simultaneously wipe the second set of magnetic tape strands.

Claim 17 (Currently amended): A system comprising:

a slitting station that cuts a wide magnetic tape into a number of individual narrow magnetic tape strands, wherein the slitting station separates the number of individual narrow magnetic tape strands into even numbered individual narrow magnetic tape strands and odd numbered individual narrow magnetic tape strands;

a lapping station that simultaneously laps the individual narrow magnetic tape strands, wherein the lapping station includes a first lapping unit that laps even numbered individual narrow magnetic tape strands and a second lapping unit that simultaneously laps odd numbered individual narrow magnetic tape strands, wherein each of the first and second lapping units include at least one lapping film that moves in a direction opposite motion of the number narrow magnetic tape strands; and

a re-spooling station that spools the number of individual narrow magnetic tape strands, wherein the re-spooling station includes a tension control unit to control tension in the number of individual narrow magnetic tape strands.

Claims 18-19 (Canceled)

Claim 20 (Previously Presented): The system of claim 17, wherein the first lapping unit adjustably engages even numbered individual narrow magnetic tape strands, and wherein the second lapping unit adjustably engages odd numbered individual narrow magnetic tape strands.

Claim 21 (Previously Presented): The system of claim 17, wherein the lapping station further includes:

a first wiping unit that wipes even numbered individual narrow magnetic tape strands; and

a second wiping unit that simultaneously wipes odd numbered individual narrow magnetic tape strands.

Claim 22 (Original): The system of claim 21, wherein the first lapping unit adjustably engages even numbered individual narrow magnetic tape strands, wherein first wiping unit adjustably engages even numbered individual narrow magnetic tape strands, wherein the second lapping unit adjustably engages odd numbered individual narrow magnetic tape strands, and wherein the second wiping unit adjustably engages odd numbered individual narrow magnetic tape strands.

Claim 23 (Previously Presented): A system comprising:

a slitting station that cuts a wide magnetic tape into a number of individual narrow magnetic tape strands, wherein the slitting station separates the number of individual narrow magnetic tape strands into even numbered individual narrow magnetic tape strands and odd numbered individual narrow magnetic tape strands;

a lapping station that simultaneously laps the individual narrow magnetic tape strands, wherein the lapping station includes a first lapping unit that laps even numbered individual narrow magnetic tape strands and a second lapping unit that simultaneously laps odd numbered individual narrow magnetic tape strands;

a first wiping unit that wipes even numbered individual narrow magnetic tape strands and a second wiping unit that simultaneously wipes odd numbered individual narrow magnetic tape strands, wherein each of the wiping units include a number of apertures that respectively draw the magnetic tape strands in the respective set of magnetic tape strands against wiping material; and

a re-spooling station that spools the number of individual narrow magnetic tape strands, wherein the first lapping unit adjustably engages even numbered individual narrow magnetic tape strands, wherein first wiping unit adjustably engages even numbered individual narrow magnetic tape strands, wherein the second lapping unit adjustably engages odd numbered individual narrow magnetic tape strands, and wherein the second wiping unit adjustably engages odd numbered individual narrow magnetic tape strands.

Claim 24 (Canceled)

Claim 25 (Currently amended): The system of claim 17, wherein the re-spooling wind station includes a first tension control unit to independently control tension in each of the even numbered individual narrow magnetic tape strands and a second tension control unit to independently control tension in each of the odd numbered individual narrow magnetic tape strands.

Claim 26 (Original): The system of claim 25, wherein each of the first and second tension control units include magnetic clutch mechanisms.

Claims 27-28 (Canceled)